

**871—23.11(96) Identification of workers covered by the Iowa employment security law.**

**23.11(1)** Each employer shall ascertain the federal social security number of each worker employed by such employer in employment subject to the Iowa employment security law.

**23.11(2)** The employer shall report the worker's federal social security number in making any report required by the department of workforce development with respect to the worker.

**23.11(3)** If any employer has in employment a worker engaged in employment who does not have an account number, such employer shall request the worker to show a receipt issued by an officer of the social security board acknowledging that the worker has filed an application for an account number. The receipt shall be retained by the worker. In making any report required by the department of workforce development with respect to such a worker, the employer shall report the date of issue of the receipt, its termination date, the address of the issuing office, and the name and address of the worker exactly as shown in the receipt.

**23.11(4)** If a worker failed to report to the employer such employee's correct federal social security number or fails to show the employer a receipt issued by an office of the social security board acknowledging that the worker has filed an application for an account number, the employer shall inform the worker that Regulation 106 of the Internal Revenue Service, United States Treasury Department, under the Federal Insurance Contribution Act provides that:

*a.* Each worker shall report to every employer for whom the worker is engaged in employment a federal social security number with the worker's name exactly as shown on the social security card issued to the worker by the social security board.

*b.* Each worker who has not secured an account number shall file an application for a federal social security account number on Form SS-5 of the Treasury Department, bureau of internal revenue. The application shall be filed on or before the seventh day after the date on which the worker first performs employment for wages, except that the application shall be filed on or before the date the worker leaves employment if such date precedes such seventh day. Copies of Form SS-5, application for a social security account number, can be secured at the field office of the social security board nearest the worker's place of employment or the local post office.

*c.* If, within 14 days after the date on which the worker first performs employment for wages for the employer, or on the day on which the worker leaves the employ of the employer, whichever is the earlier, the worker does not have a federal social security account number, and has not shown the employer a receipt issued to the worker by an office of the social security board acknowledging that the worker has filed an application for an account number, the worker shall furnish the employer an application on Form SS-5, completely filled in and signed by the worker. If a copy of Form SS-5 is not available, the worker shall furnish the employer a written statement, signed by the worker, of the date of the statement, the worker's full name, present address, date and place of birth, father's full name, mother's full name before marriage, worker's sex, and a statement as to whether the worker had previously filed an application on Form SS-5 and, if so, the date and place of such filing. Furnishing the employer with an executed Form SS-5, or statement in lieu thereof, does not relieve the worker of the obligation to make an application on Form SS-5 as required in paragraph "b" of this subrule.

**23.11(5)** The employer shall inform the worker, in instances in which the information is pertinent, that in accordance with the Regulation 106 of the Internal Revenue Service, United States Treasury Department:

*a.* When a federal social security account number card is lost, the worker may secure a duplicate card by applying at the field office of the social security board nearest the worker's place of employment.

*b.* Any worker may have a number changed at any time by applying to a field office of the social security board and showing good reason for a change. Any worker whose name is changed by marriage or otherwise, or who has stated incorrect information on Form SS-5, should report such change or correction to a field office of the social security board. Copies of Form OAAN-7003, Employee's Request for Change in Records, for making such reports may be obtained from any field office of the social security board.

c. Any worker who has more than one social security number shall report all numbers to the field office of the social security board nearest the worker's place of employment (to a workforce development center).

**23.11(6)** If the worker fails to comply with the requirements enumerated under subrule 23.11(4), the employer shall execute a Form SS-5, Application for a Social Security Number, or statement, signed by the employer, setting forth as fully and as clearly as practicable the worker's full name, present or last-known address, date and place of birth, father's full name, mother's full name before marriage, the worker's sex, and a statement as to whether an application for a social security number has previously been filed by the worker, and if so, the date and place of such filing. This statement, or the executed Form SS-5 signed by the employer, shall be attached to any report required by the workforce development department with respect to such a worker.